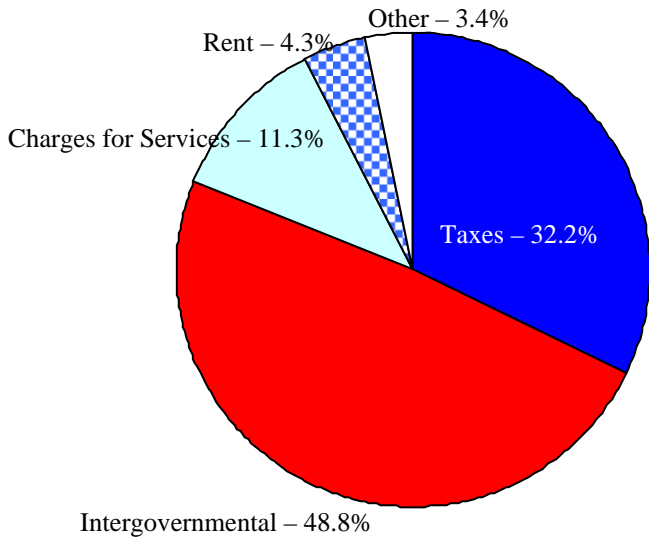


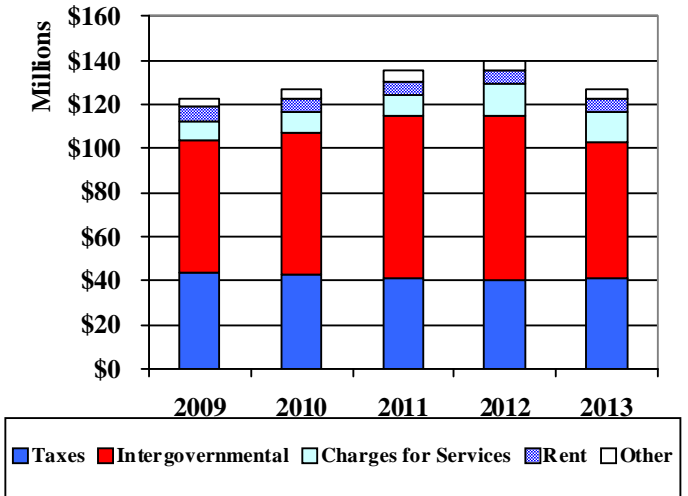
County of Ottawa Summary Information

County of Ottawa Governmental Funds – Revenue Primary Government

2013 Budget

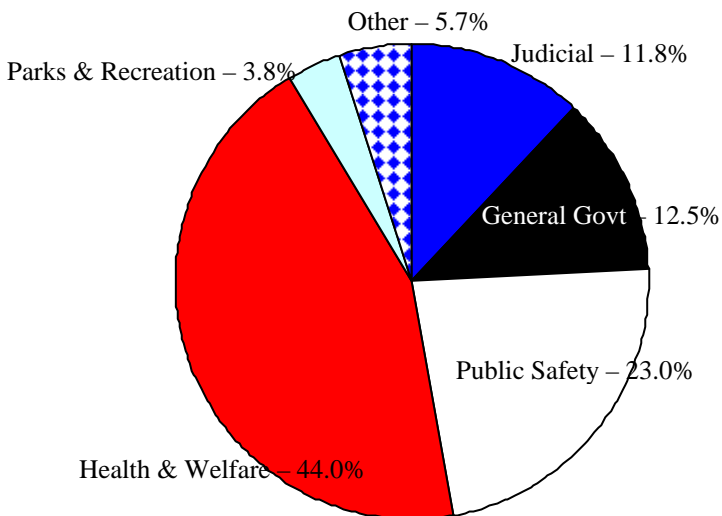


2009 – 2011 Actual, 2012 Estimated, 2013 Budgeted

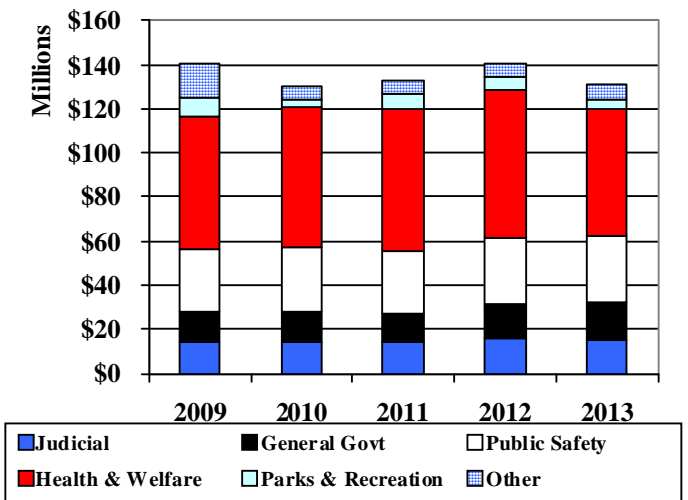


County of Ottawa Governmental Funds – Expenditures Primary Government

2013 Budget

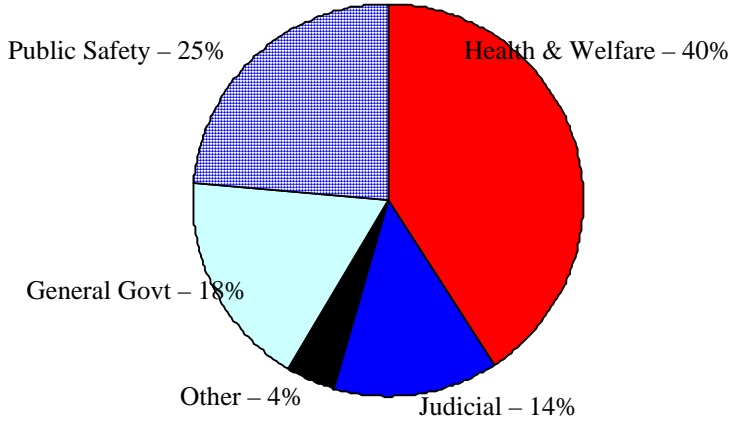


2009 – 2011 Actual, 2012 Estimated, 2013 Budgeted

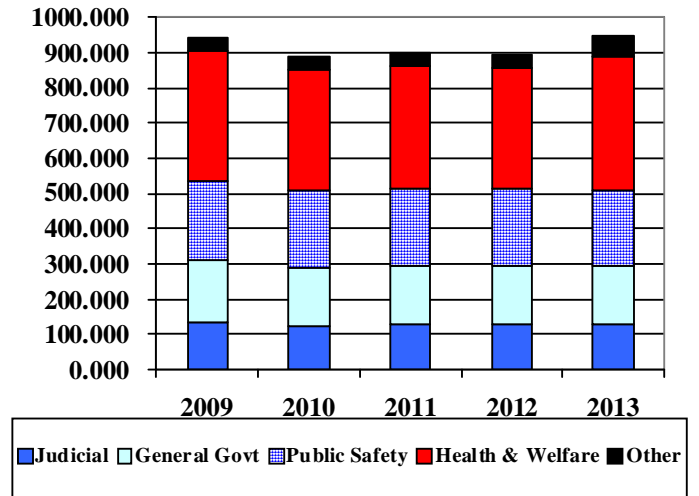


County of Ottawa Personnel by Function - All Funds Primary Government

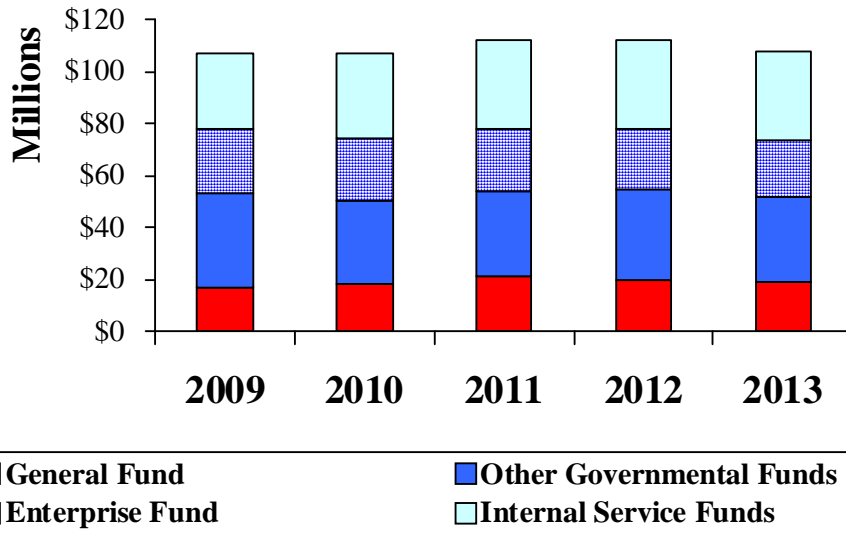
2013 Budget – Full Time Equivalent



2009 – 2013 Adopted Budget Full Time Equivalent



County of Ottawa Equity by Fund Type Primary Government



Note: Equity is based on modified accrual accounting for Governmental Funds and full accrual for Enterprise and Internal Services Funds.

COUNTY OF OTTAWA
SUMMARY OF 2013 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
Revenues:						
Taxes	\$37,771,003	\$2,957,764				\$40,728,767
Intergovernmental Revenue	7,062,459	54,731,561				61,794,020
Charges for Services	12,523,086	2,728,603				15,251,689
Fines and Forfeits	75,600					75,600
Interest on Investments	329,004	277,205			\$44	606,253
Rental	3,159,481	455,179	\$1,816,144			5,430,804
Licenses and Permits	281,300	669,270				950,570
Other Revenue	380,316	1,201,090				1,581,406
	<u>61,582,249</u>	<u>63,020,672</u>	<u>1,816,144</u>		<u>44</u>	<u>126,419,109</u>
Expenditures:						
Legislative	429,309					429,309
Judicial	11,098,017	4,377,743				15,475,760
General Government	15,823,889	488,826				16,312,715
Public Safety	23,433,728	6,715,321				30,149,049
Public Works	539,500	1,393,129				1,932,629
Health & Welfare	1,016,999	56,539,981				57,556,980
Culture & Recreation		5,035,433				5,035,433
Community & Economic Development	700,508					700,508
Other	735,405					735,405
Debt Service			2,578,644			2,578,644
Capital Projects						
	<u>53,777,355</u>	<u>74,550,433</u>	<u>2,578,644</u>			<u>130,906,432</u>
Revenue Over (Under) Expenditures	7,804,894	(11,529,761)	(762,500)		44	(4,487,323)
Operating Transfers In (Out) Bond Proceeds	(9,001,715)	9,825,588	762,500			1,586,373
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(1,196,821)	(1,704,173)			44	(2,900,950)
Fund Balance, Beginning of Year	<u>19,931,956</u>	<u>34,448,200</u>			<u>5,814</u>	<u>54,385,970</u>
Projected Fund Balance, End of Budget Year	<u><u>\$18,735,135</u></u>	<u><u>\$32,744,027</u></u>	<u><u>None</u></u>	<u><u>None</u></u>	<u><u>\$5,858</u></u>	<u><u>\$51,485,020</u></u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

<u>All Budgeted Funds</u>	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
Revenues:			
Taxes	\$41,220,280	\$40,715,972	\$40,728,767
Intergovernmental Revenue	73,502,034	\$73,897,506	\$61,794,020
Charges for Services	9,416,373	\$15,199,506	\$14,251,689
Fines and Forfeits	1,094,561	\$750,475	\$1,075,600
Interest on Investments	565,297	\$410,941	\$606,253
Rental	5,776,717	\$5,309,062	\$5,430,804
Licenses and Permits	923,264	\$1,007,380	\$950,570
Other Revenue	3,059,623	1,988,993	1,581,406
Total Revenues	135,558,149	139,279,835	126,419,109
Expenditures:			
Legislative	424,362	460,442	429,309
Judicial	14,564,187	15,578,719	15,475,760
General Government	12,360,596	15,796,992	16,312,715
Public Safety	28,967,731	30,112,724	30,149,049
Public Works	1,131,288	1,610,286	1,932,629
Health & Welfare	64,416,226	67,279,258	57,556,980
Community & Economic Development	619,453	870,665	700,508
Culture & Recreation	6,799,039	5,781,068	5,035,433
Other	176,388	231,380	735,405
Debt Service	3,144,730	2,585,920	2,578,644
Capital Projects			
Total Expenditures	132,604,000	140,307,454	130,906,432
Revenue Over (Under) Expenditures	2,954,149	(1,027,619)	(4,487,323)
Operating Transfers In (Out)	453,013	1,593,816	1,586,373
Proceeds from capital lease	35,995		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$3,443,157		
Budgeted Net Revenues (Expenditures)			(2,900,950)
Current Estimated Revenues Over (Under) Expenditures		566,197	
Fund Balance, Beginning of Year		53,819,773	54,385,970
Projected Fund Balance, End of Year		\$54,385,970	\$51,485,020

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

General Fund (1010)	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
Revenues:			
Taxes	\$38,175,450	\$37,726,923	\$37,771,003
Intergovernmental Revenue	10,238,891	7,057,186	7,062,459
Charges for Services	6,358,842	12,501,357	12,523,086
Fines and Forfeits	1,094,561	750,475	75,600
Interest on Investments	307,310	204,450	329,004
Rental	370,595	3,000,712	3,159,481
Licenses and Permits	2,846,765	344,000	281,300
Other Revenue	483,168	548,749	380,316
Total Revenues	59,875,582	62,133,852	61,582,249
Expenditures:			
Legislative	424,362	460,442	429,309
Judicial	10,234,420	11,021,710	11,098,017
General Government	10,984,411	15,128,242	15,823,889
Public Safety	23,764,694	22,677,278	23,433,728
Public Works	245,670	404,867	539,500
Health & Welfare	717,305	873,127	1,016,999
Community & Economic Development	618,453	869,165	700,508
Other	176,388	231,380	735,405
Total Expenditures	47,165,703	51,666,211	53,777,355
Revenue Over (Under) Expenditures	12,709,879	10,467,641	7,804,894
Operating Transfers In (Out)	(9,444,890)	(11,780,175)	(9,001,715)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$3,264,989</u>		
Budgeted Net Revenues (Expenditures)			(1,196,821) ²
Current Estimated Revenues Over (Under) Expenditures		(1,312,534) ¹	
Fund Balance, Beginning of Year		<u>21,244,490</u>	<u>19,931,956</u>
Projected Fund Balance, End of Year		<u>\$19,931,956</u>	<u>\$18,735,135</u>

1 The 2012 estimate for General Fund includes committed fund balance use of \$3,715,146, mostly for the operating transfers to the Stabilization and Solid Waste Clean-up funds (financing tools). These transfers, funded by 2011 revenue over expenditures, totaled \$3,226,165. In addition, \$689,023 represents the amount of 2010 revenue over expenditures set aside for the 2012 budget. Anticipated contributions to committed/assigned fund balance include \$250,000 in health insurance savings assigned to the 4C initiative, and \$73,000 in net tower rental collections. There are an additional \$124,000 in contributions to and uses of committed/assigned fund balance. The anticipated increase in the General Fund unassigned fund balance is just over \$2.4 million.

2 The budgeted change in fund balance for 2013 is a decrease of \$1,000,000 which is lower than the \$1.25 million the Board committed for the 2013 budget from 2011 revenue over expenditures. Based on prior Board actions, \$78,000 will be added to committed fund balance. The 2013 budget includes the use of \$275,000 in committed fund balance: \$160,000 for new aerial map flyover photography, \$75,000 for various 4C initiatives, and \$40,000 for various other projects.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Parks & Recreation (2081)</u>	Actual	Estimated	Budget
	12/31/2011	12/31/2012	2013
Revenues:			
Taxes	\$3,035,087	\$2,974,049	\$2,945,764
Intergovernmental Revenue	564,477	1,588,786	867,100
Charges for Services	370,485	371,460	371,200
Fines and Forfeits			
Interest on Investments	58,535	28,265	49,492
Rental	63,692	53,500	45,000
Licenses and Permits			
Other Revenue	722,026	5,000	6,000
Total Revenues	4,814,302	5,021,060	4,284,556
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	6,799,039	5,781,068	5,035,433
Other			
Total Expenditures	6,799,039	5,781,068	5,035,433
Revenue Over (Under) Expenditures	(1,984,737)	(760,008)	(750,877)
Operating Transfers In (Out)	46,500		
Land Contract Issued	91,500		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$1,846,737)</u>		
Budgeted Net Revenues (Expenditures)			(750,877)
Current Estimated Revenues Over (Under) Expenditures		(760,008)	
Fund Balance, Beginning of Year		3,541,873	2,781,865
Projected Fund Balance, End of Year		<u>\$2,781,865</u>	<u>\$2,030,988</u>

Changes in fund balance in this fund can vary substantially from year to year depending on the land acquisition and capital improvement projects planned for the year. 2012 and 2013 both reflect significant fund balance use for this reason.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Friend of the Court (2160)</u>	Actual	Estimated	Budget
	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue	\$1,994,955	\$2,056,731	\$2,145,353
Charges for Services	414,887	427,050	431,650
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>2,409,842</u>	<u>2,483,781</u>	<u>2,577,003</u>
Expenditures:			
Judicial	3,112,416	3,214,396	3,260,192
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>3,112,416</u>	<u>3,214,396</u>	<u>3,260,192</u>
Revenue Over (Under) Expenditures	(702,574)	(730,615)	(683,189)
Operating Transfers In (Out)	<u>702,574</u>	<u>730,615</u>	<u>683,189</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u> </u>	<u> </u>	<u> </u>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>9/30 Judicial Grants (2170)</u>	Actual	Estimated	Budget
	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$283,905	\$306,000	\$141,409
Charges for Services	21,764	49,000	45,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	4,125	5,000	
Total Revenues	<u>309,794</u>	<u>360,000</u>	<u>186,409</u>
Expenditures:			
Judicial	350,310	376,386	231,530
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>350,310</u>	<u>376,386</u>	<u>231,530</u>
Revenue Over (Under) Expenditures	(40,516)	(16,386)	(45,121)
Operating Transfers In (Out)	<u>43,172</u>	<u>16,386</u>	<u>44,647</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$2,656</u>		
Budgeted Net Revenues (Expenditures)			(474)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>10,087</u>	<u>10,087</u>
Projected Fund Balance, End of Year		<u>\$10,087</u>	<u>\$9,613</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Health (2210)</u>	Actual	Estimated	Budget
	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue	\$5,133,021	\$3,966,229	\$3,795,178
Charges for Services	627,960	612,713	649,127
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits	552,669	663,380	669,270
Other Revenue	199,754	223,484	192,240
Total Revenues	<u>6,513,404</u>	<u>5,465,806</u>	<u>5,305,815</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	8,727,173	8,902,996	9,278,624
Culture & Recreation			
Other			
Total Expenditures	<u>8,727,173</u>	<u>8,902,996</u>	<u>9,278,624</u>
Revenue Over (Under) Expenditures	(2,213,769)	(3,437,190)	(3,972,809)
Operating Transfers In (Out)	<u>2,213,769</u>	<u>3,437,190</u>	<u>3,772,809</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>952,574</u>	<u>952,574</u>
Projected Fund Balance, End of Year		<u><u>\$952,574</u></u>	<u><u>\$752,574</u></u>

Revenues and expenditures are difficult to predict for this fund due to Medicaid cost settlement dollars, vacancies, and one time grants. Based on historical activity, the County is budgeting to reduce fund balance by \$200,000 but does not expect to utilize fund balance in 2013.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Mental Health (2220)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Taxes			
Intergovernmental Revenue	\$34,136,858	\$36,216,727	\$36,985,355
Charges for Services	409,069	371,857	385,580
Fines and Forfeits			
Interest on Investments	34,024	36,000	36,000
Rental	78,927	28,121	
Licenses and Permits			
Other Revenue	453,444	311,423	226,604
Total Revenues	35,112,322	36,964,128	37,633,539
EXpenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	35,278,264	37,527,236	38,226,596
Culture & Recreation			
Other			
Total Expenditures	35,278,264	37,527,236	38,226,596
Revenue Over (Under) Expenditures	(165,942)	(563,108)	(593,057)
Operating Transfers In (Out)	563,108	563,108	593,057
Revenue & Other Sources Over (Under) EXpenditures & Other Uses	<u>\$397,166</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		503,157	503,157
Projected Fund Balance, End of Year		<u>\$503,157</u>	<u>\$503,157</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Solid Waste Clean - Up (2271)</u>	Actual	Estimated	Budget
Revenues:	12/31/2011	12/31/2012	2013
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$30,602	\$25,556	\$25,984
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>30,602</u>	<u>25,556</u>	<u>25,984</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	401,655	710,805	856,000
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>401,655</u>	<u>710,805</u>	<u>856,000</u>
Revenue Over (Under) Expenditures	(371,053)	(685,249)	(830,016)
Operating Transfers In (Out)		<u>2,340,000</u>	
Revenue & Other Sources Over (Under) EXpenditures & Other Uses	<u>(\$371,053)</u>		
Budgeted Net Revenues (Expenditures)			(830,016)
Current Estimated Revenues Over (Under) Expenditures		1,654,751	
Fund Balance, Beginning of Year		<u>2,710,567</u>	<u>4,365,318</u>
Projected Fund Balance, End of Year		<u>\$4,365,318</u>	<u>\$3,535,302</u>

*The 2012 estimate reflects operating transfer in from the General Fund approved by the Board in May of 2012.
2011 General Fund revenues over expenditures were used for the transfer which should help with the 2013 capital expenditures.*

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Landfill Tipping Fees (2272)</u>	Actual	Estimated	Budget
	12/31/2011	12/31/2012	2013
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$367,653	\$335,000	\$345,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	31,995	30,000	32,110
Total Revenues	399,648	365,000	377,110
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	326,394	337,045	379,560
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	326,394	337,045	379,560
Revenue Over (Under) Expenditures	73,254	27,955	(2,450)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$73,254		
Budgeted Net Revenues (Expenditures)			(2,450)
Current Estimated Revenues Over (Under) Expenditures		27,955	
Fund Balance, Beginning of Year		1,005,617	1,033,572
Projected Fund Balance, End of Year		\$1,033,572	\$1,031,122

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Transportation System (2320)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$157,569	\$157,569	\$157,569
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	157,569	157,569	157,569
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	157,569	157,569	157,569
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	157,569	157,569	157,569
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	(25,787)		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$25,787)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

**County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013**

	Prior Year	Current Year	Adopted
Special Revenue	Actual	Estimated	Budget
<u>Farmland Preservation (2340)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Legislative			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		1,000	1,000
Projected Fund Balance, End of Year		\$1,000	\$1,000

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Brownfield Redevelopment	Actual	Estimated	Budget
<u>Authority (2430)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$1,500	\$1,500	
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>1,500</u>	<u>1,500</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community & Economic Development	1,000	1,500	
Capital Projects			
Total Expenditures	<u>1,000</u>	<u>1,500</u>	
Revenue Over (Under) Expenditures	500		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$500</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>500</u>	<u>500</u>
Projected Fund Balance, End of Year		<u>\$500</u>	<u>\$500</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Infrastructure (2444)</u>	Actual	Estimated	Budget
Revenues:	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$38,453	\$27,001	\$28,954
Rental			
Other Revenue			
Total Revenues	<u>38,453</u>	<u>27,001</u>	<u>28,954</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community & Economic Development			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures	38,453	27,001	28,954
Operating Transfers In (Out)	<u>(525,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>(\$486,547)</u></u>		
Budgeted Net Revenues (Expenditures)			(96,046)
Current Estimated Revenues Over (Under) Expenditures		(97,999)	
Fund Balance, Beginning of Year		<u>1,985,717</u>	<u>1,887,718</u>
Projected Fund Balance, End of Year		<u>\$1,887,718</u>	<u>\$1,791,672</u>

The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects which are recorded as assets. In addition, the fund contributes to debt service payments on the Fillmore Street/Grand Haven project.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Public Improvement (2450)</u>	Actual	Estimated	Budget
	12/31/2011	12/31/2012	2013
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$35,059	\$25,411	\$40,779
Rental	405,303	403,709	410,179
Licenses and Permits			
Other Revenue			
Total Revenues	440,362	429,120	450,958
Expenditures:			
Judicial			
General Government	27,826	152,800	2,850
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	27,826	152,800	2,850
Revenue Over (Under) Expenditures	412,536	276,320	448,108
Operating Transfers In (Out)	(187,700)	(188,075)	(187,675)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$224,836		
Budgeted Net Revenues (Expenditures)			260,433
Current Estimated Revenues Over (Under) Expenditures		88,245	
Fund Balance, Beginning of Year		3,487,428	3,575,673
Projected Fund Balance, End of Year		\$3,575,673	\$3,836,106

The fund balance usage will vary depending on the capital construction projects underway and/or planned (see also the capital construction schedule). Fund balance is expected to increase in 2012 and 2013 because there are no capital projects planned that will use the rent revenue. The 2013 budget reflects the continued redistribution of \$300,000 in revenue to the General Fund for operations.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
<u>Homestead Property Tax (2550)</u>			
Revenues:			
Taxes	\$9,743	\$15,000	\$12,000
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	793	360	634
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	10,536	15,360	12,634
Expenditures:			
Legislative			
Judicial			
General Government	24,365	32,779	5,300
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	24,365	32,779	5,300
Revenue Over (Under) Expenditures	(13,829)	(17,419)	7,334
Operating Transfers In (Out)	(6,455)	(4,997)	(45,937)
Proceeds from Capital Lease		7,000	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$20,284)		
Budgeted Net Revenues (Expenditures)			(38,603)
Current Estimated Revenues Over (Under) Expenditures		(15,416)	
Fund Balance, Beginning of Year		61,353	45,937
Projected Fund Balance, End of Year		\$45,937	\$7,334

The fund balance is decreasing in 2012 and 2013 to reflect the payment for the BS & A software upgrade and a transfer of equity to the General Fund as required by law.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Register of Deeds	Actual	Estimated	Budget
<u>Automation Fund (2560)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$233,176	\$259,450	\$259,450
Fines and Forfeits			
Interest on Investments	4,638	5,409	3,973
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>\$237,814</u>	<u>264,859</u>	<u>263,423</u>
Expenditures:			
Judicial			
General Government	219,594	208,715	221,076
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>\$219,594</u>	<u>208,715</u>	<u>221,076</u>
Revenue Over (Under) Expenditures	18,220	56,144	42,347
Proceeds from Capital Lease			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$18,220</u>		
Budgeted Net Revenues (Expenditures)			42,347
Current Estimated Revenues Over (Under) Expenditures		56,144	
Fund Balance, Beginning of Year		<u>424,116</u>	<u>480,260</u>
Projected Fund Balance, End of Year		<u>\$480,260</u>	<u>\$522,607</u>

In 2012 and 2013, the fund will again accumulate fund balance to pay for technology upgrades in the future (pursuant to Public Act 698 of 2002).

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Stabilization (2570)</u>	Actual	Estimated	Budget
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)		\$886,165	
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		886,165	
Fund Balance, Beginning of Year		8,269,673	9,155,838
Projected Fund Balance, End of Year		<u>\$9,155,838</u>	<u>\$9,155,838</u>

In May of 2012, the Board voted to transfer \$886,165 of 2011 General Fund revenue over expenditures to this fund to get the fund equity to the maximum allowed by law.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Prosecuting Attorney Grants (2601)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$140,400	\$140,400	\$140,400
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	588	588	500
Total Revenues	140,988	140,988	140,900
Expenditures:			
Judicial			
General Government	203,618	205,382	216,040
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	203,618	205,382	216,040
Revenue Over (Under) Expenditures	(62,630)	(64,394)	(75,140)
Operating Transfers In (Out)	37,538	64,394	75,140
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$25,092)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Grant Programs (2609)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$428,261	\$779,197	\$51,150
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	428,261	779,197	51,150
Expenditures:			
Judicial			
General Government			
Public Safety	427,182	779,197	51,150
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	427,182	779,197	51,150
Revenue Over (Under) Expenditures	1,079		
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$1,079</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/> 1,079	<hr/> 1,079
Projected Fund Balance, End of Year		<hr/> \$1,079	<hr/> \$1,079

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Contracts (2610)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$4,160,514	\$5,826,637	\$5,968,769
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	1,950		
Total Revenues	4,162,464	5,826,637	5,968,769
Expenditures:			
Judicial			
General Government			
Public Safety	4,373,873	6,174,938	6,325,818
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	4,373,873	6,174,938	6,325,818
Revenue Over (Under) Expenditures	(211,409)	(348,301)	(357,049)
Operating Transfers In (Out)	210,168	348,301	357,049
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$1,241)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Road Patrol (2661)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$190,700	\$171,630	\$160,188
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	190,700	171,630	160,188
Expenditures:			
Judicial			
General Government			
Public Safety	314,707	324,314	338,353
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	314,707	324,314	338,353
Revenue Over (Under) Expenditures	(124,007)	(152,684)	(178,165)
Operating Transfers In (Out)	124,007	152,684	178,165
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Administration (2740)</u>	<u>6/30/2011</u>	<u>6/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$501,471	\$442,233	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	1,000		
Total Revenues	<u>502,471</u>	<u>442,233</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	502,471	442,233	
Culture & Recreation			
Other			
Total Expenditures	<u>502,471</u>	<u>442,233</u>	
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>948</u>	<u>948</u>
Projected Fund Balance, End of Year		<u>948</u>	<u>948</u>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Youth (2741)</u>	<u>6/30/2011</u>	<u>6/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$895,959	\$1,102,253	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>895,959</u>	<u>1,102,253</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	895,959	1,102,253	
Culture & Recreation			
Other			
Total Expenditures	<u>895,959</u>	<u>1,102,253</u>	
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u> </u>	<u> </u>
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Adult (2742)</u>	<u>6/30/2011</u>	<u>6/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$627,618	\$1,182,511	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>627,618</u>	<u>1,182,511</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	627,618	1,182,511	
Culture & Recreation			
Other			
Total Expenditures	<u>627,618</u>	<u>1,182,511</u>	
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>511</u>	<u>511</u>
Projected Fund Balance, End of Year		<u>\$511</u>	<u>\$511</u>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2013

Special Revenue Workforce Investment Act - <u>6/30 Grant Programs (2743)</u>	Prior Year Actual 6/30/2011	Current Year Estimated 6/30/2012	Adopted Budget 2013
Revenues:			
Intergovernmental Revenue	\$2,165,062	\$1,836,650	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	2,165,062	1,836,650	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	2,175,720	1,875,662	
Culture & Recreation			
Other			
Total Expenditures	2,175,720	1,875,662	
Revenue Over (Under) Expenditures	(10,658)	(39,012)	
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$10,658)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(39,012)	
Fund Balance, Beginning of Year		63,851	24,839
Projected Fund Balance, End of Year		\$24,839	\$24,839

Accumulated fund balance from prior years will be used for various strategic planning initiatives in 2012. The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>12/31 Grant Programs (2744)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$51,029	\$130,000	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	32,659		
Total Revenues	83,688	130,000	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	81,193	130,000	
Culture & Recreation			
Other			
Total Expenditures	81,193	130,000	
Revenue Over (Under) Expenditures	2,495		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$2,495		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		53,555	53,555
Projected Fund Balance, End of Year		\$53,555	\$53,555

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Workforce Investment Act -</u>	Actual	Estimated	Budget
<u>9/30 Grant Programs (2748)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$4,526,724	\$4,884,351	
Charges for Services			
Fines and Forfeits			
Interest on Investments	26		
Rental			
Licenses and Permits			
Other Revenue	252,425		
Total Revenues	<u>4,779,175</u>	<u>4,884,351</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	4,833,208	4,884,351	
Culture & Recreation			
Other			
Total Expenditures	<u>4,833,208</u>	<u>4,884,351</u>	
Revenue Over (Under) Expenditures	(54,033)		
Operating Transfers In (Out)	44,895		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$9,138)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>13,233</u>	<u>13,233</u>
Projected Fund Balance, End of Year		<u>\$13,233</u>	<u>\$13,233</u>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending March 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>3/31 Grant Programs (2749)</u>	<u>3/31/2011</u>	<u>3/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$5,490	\$6,699	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>5,490</u>	<u>6,699</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	5,490	6,699	
Culture & Recreation			
Other			
Total Expenditures	<u>5,490</u>	<u>6,699</u>	
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Grant Programs - Pass Thru (2750)</u>	Actual 9/30/2011	Estimated 9/30/2012	Budget 2013
Revenues:			
Intergovernmental Revenue	\$929,552	\$156,997	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	929,552	156,997	
Expenditures:			
Judicial	18,573		
General Government		156,997	
Public Safety	935,057		
Public Works			
Health & Welfare			
Culture & Recreation			
Community & Economic Development			
Other			
Total Expenditures	953,630	156,997	
Revenue Over (Under) Expenditures	(24,078)		
Operating Transfers In (Out)	24,078		
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Emergency Feeding (2800)</u>	Actual	Estimated	Budget
	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$366,731	\$65,013	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>366,731</u>	<u>65,013</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	379,044	65,013	
Culture & Recreation			
Other			
Total Expenditures	<u>379,044</u>	<u>65,013</u>	
Revenue Over (Under) Expenditures	(12,313)		
Operating Transfers In (Out)	<u>5,199</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$7,114)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>11,771</u>	<u>11,771</u>
Projected Fund Balance, End of Year		<u>\$11,771</u>	<u>\$11,771</u>

The budgets for Emergency Feeding grants are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Federal Emergency	Actual	Estimated	Budget
<u>Management Agency (2810)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue		\$2,805	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues		2,805	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare		2,805	
Culture & Recreation			
Other			
Total Expenditures		2,805	
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

Federal Emergency Management Agency grant budgets are established upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Community	Actual	Estimated	Budget
<u>Corrections Program (2850)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$241,041	\$241,046	\$241,046
Charges for Services	187,156	193,997	177,912
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	7,846	9,374	8,400
Total Revenues	<u>436,043</u>	<u>444,417</u>	<u>427,358</u>
Expenditures:			
Judicial	867,041	966,227	886,021
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>867,041</u>	<u>966,227</u>	<u>886,021</u>
Revenue Over (Under) Expenditures	(430,998)	(521,810)	(458,663)
Operating Transfers In (Out)	<u>330,135</u>	<u>521,810</u>	<u>458,663</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$100,863)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>106,692</u>	<u>106,692</u>
Projected Fund Balance, End of Year		<u>\$106,692</u>	<u>\$106,692</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Revenue Sharing	Actual	Estimated	Budget
<u>Reserve Fund (2855)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	(422,130)		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$422,130)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

The Revenue Sharing Reserve Fund has been depleted (as planned) in 2011. Revenue Sharing payments from the State have resumed during 2011.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Community Action Agency (2870)</u>	Actual	Estimated	Budget
	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$519,782	\$364,009	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	34,902	40,000	
Total Revenues	<u>554,684</u>	<u>404,009</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	572,220	433,009	
Culture & Recreation			
Other			
Total Expenditures	<u>572,220</u>	<u>433,009</u>	
Revenue Over (Under) Expenditures	(17,536)	(29,000)	
Operating Transfers In (Out)	<u>(21,094)</u>	<u>29,000</u>	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$38,630)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>80,085</u>	<u>80,085</u>
Projected Fund Balance, End of Year		<u>\$80,085</u>	<u>\$80,085</u>

Community Action Agency grant budgets are established upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending March 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Weatherization (2890)</u>	Actual	Estimated	Budget
	<u>3/31/2011</u>	<u>3/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$1,684,566	\$1,505,952	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	114,083	85,000	
Total Revenues	<u>1,798,649</u>	<u>1,590,952</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,779,285	1,590,952	
Culture & Recreation			
Other			
Total Expenditures	<u>1,779,285</u>	<u>1,590,952</u>	
Revenue Over (Under) Expenditures	19,364		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$19,364</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>23,114</u>	<u>23,114</u>
Projected Fund Balance, End of Year		<u>\$23,114</u>	<u>\$23,114</u>

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Department of Human	Actual	Estimated	Budget
<u>Services (2901)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$182,776	\$140,000	\$150,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	431		
Total Revenues	<u>183,207</u>	<u>140,000</u>	<u>150,000</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	255,720	214,321	193,690
Culture & Recreation			
Other			
Total Expenditures	<u>255,720</u>	<u>214,321</u>	<u>193,690</u>
Revenue Over (Under) Expenditures	(72,513)	(74,321)	(43,690)
Operating Transfers In (Out)	<u>(176,250)</u>	<u>73,690</u>	<u>43,690</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$248,763)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(631)	
Fund Balance, Beginning of Year		<u>21,010</u>	<u>20,379</u>
Projected Fund Balance, End of Year		<u>\$20,379</u>	<u>\$20,379</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Child Care-Circuit Court (2920)	Actual	Estimated	Budget
<u>Child Care-Circuit Court (2920)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$3,321,634	\$3,514,191	\$3,877,044
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	719,227	730,375	735,236
Total Revenues	<u>4,040,861</u>	<u>4,244,566</u>	<u>4,612,280</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	7,532,508	7,989,386	8,788,571
Culture & Recreation			
Other			
Total Expenditures	<u>7,532,508</u>	<u>7,989,386</u>	<u>8,788,571</u>
Revenue Over (Under) Expenditures	(3,491,647)	(3,744,820)	(4,176,291)
Operating Transfers In (Out)	<u>2,741,647</u>	<u>3,764,820</u>	<u>3,976,291</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$750,000)</u>		
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures		20,000	
Fund Balance, Beginning of Year		<u>1,172,093</u>	<u>1,192,093</u>
Projected Fund Balance, End of Year		<u>\$1,192,093</u>	<u>\$992,093</u>

Revenues and expenditures are difficult to project in this fund since child placements in residential facilities is costly. Based on historical activity, the County is budgeting to use \$200,000 of fund balance. However, the County does not anticipate actually having to use the \$200,000.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year Actual 9/30/2011	Current Year Estimated 9/30/2012	Adopted Budget 2013
<u>Child Care-Social Services (2921)</u>			
Revenues:			
Intergovernmental Revenue		\$1,000	\$1,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues		1,000	1,000
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare		2,000	2,500
Culture & Recreation			
Other			
Total Expenditures		2,000	2,500
Revenue Over (Under) Expenditures		(1,000)	(1,500)
Operating Transfers In (Out)	(73,260)	1,000	1,500
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$73,260)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Veteran's Trust (2941)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$53,048	\$54,704	\$50,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	53,048	54,704	50,000
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	53,048	54,704	50,000
Culture & Recreation			
Other			
Total Expenditures	53,048	54,704	50,000
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>DB/DC Conversion (2970)</u>	Actual	Estimated	Budget
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$341,471		
Fines and Forfeits			
Interest on Investments	18,115	\$33,617	\$52,597
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>359,586</u>	<u>33,617</u>	<u>52,597</u>
Expenditures:			
Legislative			
Judicial			
General Government	7,600		
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>7,600</u>		
Revenue Over (Under) Expenditures	351,986	33,617	52,597
Operating Transfers In (Out)	<u>4,271,524</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$4,623,510</u>		
Budgeted Net Revenues (Expenditures)			52,597
Current Estimated Revenues Over (Under) Expenditures		33,617	
Fund Balance, Beginning of Year		<u>4,623,510</u>	<u>4,657,127</u>
Projected Fund Balance, End of Year		<u>\$4,657,127</u>	<u>\$4,709,724</u>

This fund was established in 2011 to accumulate the funds necessary to implement a change in the retirement plan from defined benefit to defined contribution for new employees. As sources for the change are identified, the money is transferred to this fund where it will remain until the change is implemented. The funds will be used to cover the temporary increase in retirement costs the County will experience for approximately the first ten years.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Compensated Absences (2980)</u>	Actual	Estimated	Budget
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$82,410	\$76,122	\$63,684
Fines and Forfeits			
Interest on Investments	37,703	24,828	38,792
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>120,113</u>	<u>100,950</u>	<u>102,476</u>
Expenditures:			
Legislative			
Judicial			
General Government	26,140	76,074	43,560
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>26,140</u>	<u>76,074</u>	<u>43,560</u>
Revenue Over (Under) Expenditures	93,973	24,876	58,916
Operating Transfers In (Out)	<u>(375,000)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>(\$281,027)</u></u>		
Budgeted Net Revenues (Expenditures)			58,916
Current Estimated Revenues Over (Under) Expenditures		24,876	
Fund Balance, Beginning of Year		<u>3,444,399</u>	<u>3,469,275</u>
Projected Fund Balance, End of Year		<u><u>\$3,469,275</u></u>	<u><u>\$3,528,191</u></u>

Fund Balance use/increase depends on the number of employees that retire and have a sick bank balance.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Debt Service Ottawa County Building Authority (5692-5695)	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental	\$2,382,030	\$1,823,020	\$1,816,144
Licenses and Permits			
Other Revenue			
Total Revenues	2,382,030	1,823,020	1,816,144
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	3,144,730	2,585,920	2,578,644
Total Expenditures	3,144,730	2,585,920	2,578,644
Revenue Over (Under) Expenditures	(762,700)	(762,900)	(762,500)
Operating Transfers In (Out)	762,700	762,900	762,500
Revenue & Other Sources Over (Under) Expenditures & Other Uses	-----	-----	-----
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		-----	-----
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Capital Projects	Prior Year	Current Year	Adopted
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (5692-5695)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Interest on Investments			
Rental			
Other Revenue			
Total Revenues			
Expenditures:			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Permanent Fund	Prior Year	Current Year	Adopted
<u>Cemetery Trust (1500)</u>	Actual	Estimated	Budget
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$39	\$44	\$44
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	39	44	44
Expenditures:			
Judicial			
General Government	687		
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
	<hr/>	<hr/>	<hr/>
Total Expenditures	687		
Revenue Over (Under) Expenditures	(648)	44	44
Operating Transfers In (Out)	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$648)</u>		
Budgeted Net Revenues (Expenditures)			44
Current Estimated Revenues Over (Under) Expenditures		44	
Fund Balance, Beginning of Year		<hr/> 5,770	<hr/> 5,814
Projected Fund Balance, End of Year		<hr/> \$5,814	<hr/> \$5,858

COUNTY OF OTTAWA
2013 BUDGET SUMMARY
OTHER FUNDS

FUND NUMBER	FUND NAME	2012 PROJECTED RETAINED EARNINGS	2013 REVENUE/ OPERATING TRANSFERS	2013 EXPENSES/ OPERATING TRANSFERS	2013 PROJECTED RETAINED EARNINGS
5160	Delinquent Tax Revolving Fund	\$23,197,170	\$1,924,357	\$2,900,833	\$22,220,694
5360	Land Bank Authority	0	50,000	1,000	49,000
6360	Information Technology	2,870,539	2,912,816	3,114,674	2,668,681
6450	Duplicating	663,473	79,219	127,960	614,732
6550	Telecommunications	3,092,663	685,675	809,412	2,968,926
6641	Equipment Pool	4,633,424	1,027,070	1,030,286	4,630,208
6770	Protected Self-Funded Programs	3,778,566	371,175	360,779	3,788,962
6771	Employee Insurance	2,107,449	11,167,891	11,209,132	2,066,208
6772	Protected Self-Funded Unemployment Insurance	612,041	256,746	331,200	537,587
6775	Long Term Disability Insurance	112,819	120,632	117,992	115,459
6780	Ottawa County, Michigan Insurance Authority Fund	\$14,257,640	2,084,010	1,689,958	14,651,692
6782	Protected Self-Funded Insurance - Mental Health	2,075,839	4,862	0	2,080,701
TOTAL OTHER FUNDS		\$57,401,623	\$20,684,453	\$21,693,226	\$56,392,850

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2013 ¹

	Ottawa County Road Commission (2010)	Ottawa County Central Dispatch Authority (2350)	Ottawa County Drain Commission	Ottawa County Public Utilities System	2013 Total Component Units
Revenues:					
Intergovernmental revenues	\$31,900,000	\$4,716,730			\$36,616,730
Charges for services			\$1,880,000	\$25,000,000	26,880,000
Interest on investments	50,000	20,000	55,500	50,000	175,500
Other	130,000	47,270		50,000	227,270
Total revenues	<u>32,080,000</u>	<u>4,784,000</u>	<u>1,935,500</u>	<u>25,100,000</u>	<u>63,899,500</u>
Expenditures:					
Current operations:					
General government					
Public safety		3,948,260			3,948,260
Public works	31,980,000		1,016,493	16,800,000	49,796,493
Capital Projects			3,000,000	3,000,000	6,000,000
Debt service:					
Principal			625,567	5,825,000	6,450,567
Interest and fiscal charges			230,940	5,080,000	5,310,940
Total expenditures	<u>31,980,000</u>	<u>3,948,260</u>	<u>4,873,000</u>	<u>30,705,000</u>	<u>71,506,260</u>
Revenues over (under) expenditures	<u>100,000</u>	<u>835,740</u>	<u>(2,937,500)</u>	<u>(5,605,000)</u>	<u>(7,606,760)</u>
Other financing sources (uses):					
General obligation bond proceeds					
Total other financing sources (uses)					
Revenues and other financing sources over (under) expenditures and other financing uses	100,000	835,740	(2,937,500)	(5,605,000)	(7,606,760)
Estimated fund balances, beginning of year,	7,419,000	8,140,095	4,391,797	13,745,000	33,695,892
Estimated fund balances, end of year	<u>\$7,519,000</u>	<u>\$8,975,835</u>	<u>\$1,454,297</u>	<u>\$8,140,000</u>	<u>\$26,089,132</u>

¹ The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2013.